



M JHUNJHUNWALA & ASSOCIATES

CHARTERED ACCOUNTANTS

A: 9, WESTON, STREET,
UNIT NO 318, 3RD FLOOR
KOLKATA- 700013

CUG: 033 4600 5893

FAX: 033 4600 589

Email: m_jhunjunwala_associates@outlook.in

The Board of Directors
Easun Capital Markets Limited
7, Chittaranjan Avenue, 3rd Floor
Kolkata - 700072.

1. We have reviewed the unaudited financial results of Easun Capital Markets Limited ("the Company") for the quarter and half year ended 30th September, 2020, which are included in the accompanying Statement of unaudited financial results for the quarter and half year ended 30th September, 2020, the statement of profit and Loss for the Period, the statement of assets and liabilities as on that date and the statement of cash flows for the half year ended on that date ("the Statement").
2. This statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initiated by us for identification purposes. This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE} 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with applicable Ind AS and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

For M JHUNJHUNWALA & ASSOCIATES
Chartered Accountants
FRN: 328750E





Mohit Jhunjunwala
Proprietor
Membership Number: - 300180
UDIN No: 20300180 AAAACK2547

Place: Kolkata
Dated: 13th November, 2020

EASUN CAPITAL MARKETS LIMITED

CIN - L51109WB1982PLC034938

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, P.S. Bowbazar, Kolkata - 700072;

Tel No. (033) 4030 6000: Fax (033) 2225 2471

E-mail : pallavi@salarpuriagroup.biz ; Web : www.easuncapitalmarkets.com

Statement of Standalone Unaudited Financial Results for the Quarter / Half Year ended 30th September,2020

(Rs.in Lakhs except EPS)

PART I							
Sl.	Particulars	For the Quarter ended on			Year to date		Year Ended
		3 months ended 30.09.2020	Preceding 3 months ended 30.06.2020	Corresponding 3 months ended in the previous year 30.09.2019	01.04.2020 to 30.09.2020	01.04.2019 to 30.09.2019	01.04.2019 to 31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	Income						
a)	Revenue from Operations						
	Interest Income	29.39	29.29	22.50	58.68	45.63	88.57
	Net Gain on Fair Value Changes	4.70	10.62	5.33	15.32	13.25	16.11
	Sale of Products(Shares/Mutual Funds)	-	-	-	-	-	140.50
	Total revenue from Operations	34.09	39.91	27.83	74.00	58.88	245.17
b)	Other income	-	-	-	-	-	-
	Total Income	34.09	39.91	27.83	74.00	58.88	245.17
2)	Expenses						
a)	Purchases of stock-in-trade	-	-	-	-	-	140.00
b)	Changes in inventories of stock-in-trade	-	0.17	-	0.17	-	-
c)	Employees benefits expense	2.44	2.44	2.48	4.88	4.93	10.37
d)	Depreciation and amortisation expense	-	-	-	-	-	0.01
e)	Other expenses	3.89	3.67	6.50	7.56	6.87	40.61
	Total expenses	6.33	6.28	8.98	12.61	11.80	190.99
3)	Profit / (Loss) before tax	27.76	33.63	18.85	61.39	47.08	54.19
4)	Tax Expenses						
	a) Current Tax	4.26	5.26	2.33	9.52	5.93	6.17
	b) Deferred Tax	0.98	2.21	1.43	3.19	3.40	3.28
	Total Tax Expense	5.24	7.47	3.76	12.71	9.33	9.45
5)	Net Profit / (Loss) after tax	22.52	26.16	15.08	48.68	37.75	44.73
6)	Other Comprehensive Income						
	A(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
7)	Total Comprehensive Income	22.52	26.16	15.08	48.68	37.75	44.73
8)	Paid-up equity share capital (Face Value of Rs. 10/- each)	522.92	522.92	522.92	522.92	522.92	522.92
9)	Earnings per share (of Rs.10/-each)(not annualised):						
	Basic	0.43	0.50	0.29	0.93	0.72	0.86
	Diluted						

EASUN CAPITAL MARKETS LIMITED
CIN: L51109WB1982PLC034938
Statement of Assets and Liabilities

(Rs.in Lakhs)

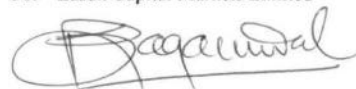
	Particulars	As on 30.09.2020 (Unaudited)	As on 31.03.2020 (Audited)
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	0.31	0.31
(b)	Loans	1,022.17	981.89
(c)	Investments	810.57	214.26
(d)	Inventories (Financial Instruments)	30.97	31.14
(e)	Other Financial assets	0.28	0.25
(2)	Non-financial Assets		
(a)	Current tax assets (Net)	2.90	6.52
(b)	Deferred Tax Assets (net)	15.42	18.61
(c)	Property, Plant and Equipment	0.06	0.06
(d)	Other non-financial assets	-	581.00
	Total Assets	1,882.68	1,834.04
	LIABILITIES AND EQUITY		
(A)	LIABILITIES		
(1)	Financial Liabilities		
(a)	Other financial liabilities	1.74	1.89
(2)	Non-Financial Liabilities		
(a)	Provisions	4.09	3.93
(b)	Other non-financial liabilities	0.13	0.19
(B)	EQUITY		
(a)	Equity Share capital	522.92	522.92
(b)	Other Equity	1,353.80	1,305.11
	Total Liabilities and Equity	1,882.68	1,834.04

Notes:

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above Financial Result have been reviewed by the Audit Committee and approved by Board of Directors at its meeting held on 13.11.2020.
- 3 Figures for the quarter ended September 30, 2020 are the balancing figures between unaudited figures in respect of half year ended September 30, 2020 and published figures up to the first quarter of the relevant financial year.
- 4 The Board has not recommended any Dividend for the Year
- 5 The figures for the corresponding periods have been regrouped, rearranged and reclassified wherever necessary.
- 6 As prescribed by Ind AS -108 Operating Segments is not applicable to the Company.
- 7 Estimate of uncertainty relating to COVID-19 pandemic:
 The management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent of which global health pandemic will impact the Company's assessment and resultant provision on investments will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as the date of approval of these financial results.

Date: 13.11.2020
 Place: Kolkata

For Easun Capital Markets Limited



P. L. Agarwal
 Whole-time Director
 Din No. 00061481

EASUN CAPITAL MARKETS LIMITED

CIN: L51109WB1982PLC034938

Statement of Cash Flows for the year ended September 30,2020

(Rs. in Lakhs)

Particulars	For the half year ended September 30, 2020	For the half year ended September 30, 2019
	Unaudited	Unaudited
A. Cash Flow from operating activities		
Profit/ (loss) before tax	61.39	47.08
<u>Adjustments for:</u>		
Contingent Provision against Standard Asset	0.16	(0.02)
Fair Value Loss/ (Gain) on Financial Instruments at Fair Value through Profit and Loss	(15.32)	(16.36)
Fair Valuation of Inventory	0.17	-
Operating Profit before Working Capital changes	46.40	30.70
<u>Adjustments for:</u>		
(Increase)/decrease in Other Non Financial assets	581.00	-
(Increase)/decrease in Other Financial assets	(0.03)	(29.71)
Increase/(decrease) in Other non-financial liabilities	(0.05)	(0.14)
Increase/(decrease) in Other financial liabilities	(0.14)	-
(Increase)/decrease in Loans	(40.28)	5.73
Cash generated/ (used) from Operations	586.90	6.58
Income Tax paid	-5.90	(6.19)
Net Cash Flows used in Operating Activities (A)	581.00	0.38
B. Cash flow from investing activities		
Purchase of investments	(581.00)	-
Sale of investments	-	-
Net Cash used in Investing Activities (B)	(581.00)	-
C. Cash flow from financing activities		
Increase/(Decrease) in Long term Borrowings	-	-
Proceeds from issue of Equity Share Capital	-	-
Net Cash from Financing Activities (C)	-	-
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	(0.00)	0.38
Cash and Cash Equivalents at the beginning of the year	0.31	1.16
Cash and Cash Equivalents at the end of the period	0.31	1.55
Cash and Cash Equivalents include the following Balance Sheet amounts		
Cash on hand	0.28	0.04
Balances with Banks in Current Accounts	0.03	1.51
	0.31	1.55

EASUN CAPITAL MARKETS LIMITED

CIN - L51109WB1982PLC034938

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, P.S. Bowbazar, Kolkata - 700072

Tel No. (033) 40306000; Fax : (033) 2225 2471;

E-mail : pallavi@salarpuriagroup.biz ; Web : www.easuncapitalmarkets.com

Extract of Statement of Standalone Unaudited Financial Result for the Quarter / Half Year ended 30th September 2020

(Rs. In lakhs except EPS)

Particulars	Quarter Ended 30.09.2020	Half Year Ended 30.09.2020	Corresponding 3 Months ended in the Previous year 30.09.2019	Year Ended 31.03.2020
	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations	34.09	74.00	27.83	245.17
Net Profit before Tax	27.76	61.39	18.85	54.19
Net Profit after tax	22.52	48.68	15.08	44.73
Total Comprehensive Income	22.52	48.68	15.08	44.73
Equity Share Capital	522.92	522.92	522.92	522.92
Reserves as shown in the audited Balance Sheet of Previous Year				1305.11
Earnings per Share Basic & Diluted	0.43	0.93	0.29	0.86

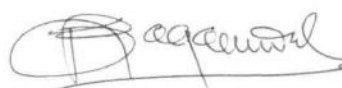
Notes :

- The above is an extract of the detailed format of Quarterly unaudited financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly unaudited financial results are available at the websites of the Company and the Stock Exchanges respectively at www.easuncapitalmarkets.com, www.bseindia.com, www.cse-india.com
- Estimate of uncertainty relating to COVID-19 pandemic:
The management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent of which global health pandemic will impact the Company's assessment and resultant provision on investments will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as the date of approval of these financial results.

For Easun Capital Markets Limited

Place : Kolkata

Date : 13.11.2020



P. L. Agarwal
Whole-time Director
Din No. : 00061481